

**KLESTADT WINTERS JURELLER
SOUTHARD & STEVENS, LLP**

200 West 41st Street, 17th Floor

New York, NY 10036-7203

Telephone: (212) 972-3000

Facsimile: (212) 972-2245

Sean C. Southard

Stephanie R. Sweeney

Hearing Date: October 16, 2017

Hearing Time: 1:30 p.m. (EST)

Objection Deadline:

October 9, 2017 at 4:00 p.m. (EST)

Counsel to the Debtor and Debtor-in-Possession

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

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In re	: Chapter 11
	:
DOWLING COLLEGE,	:
f/d/b/a DOWLING INSTITUTE,	: Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	:
ASSOCIATION,	:
f/d/b/a CECOM,	:
a/k/a DOWLING COLLEGE, INC.,	:
Debtor.	:
-----X	

**NOTICE OF HEARING ON DEBTOR'S APPLICATION FOR AN ORDER
APPROVING THE RETENTION OF BAKER TILLY VIRCHOW KRAUSE, LLP AS
CONSULTANTS TO THE DEBTOR WITH RESPECT TO DEPARTMENT OF
EDUCATION REQUIREMENTS AND AS TAX ACCOUNTANTS TO THE DEBTOR,
NUNC PRO TUNC TO SEPTEMBER 27, 2017**

PLEASE TAKE NOTICE that a hearing on a portion of the motion (the "Motion")¹ of Dowling College ("Dowling" or the "Debtor"), debtor and debtor-in-possession in the above-captioned chapter 11 case (the "Chapter 11 Case"), for entry of an order approving the retention of Baker Tilly Virchow Krause, LLP as consultants and tax consultants to the Debtor has been scheduled before the Honorable Robert E. Grossman, United States Bankruptcy Judge, at the United States Bankruptcy Court for the Eastern District of New York, Alfonse M. D'Amato Federal Courthouse, 290 Federal Plaza, Courtroom 860, Central Islip, New York 11722 on **October 16, 2017 at 1:30 p.m.** (the "Hearing").

PLEASE TAKE FURTHER NOTICE that responses, if any, to the relief sought in the Motion shall be made in writing, filed with the Court by registered users of the Court's electronic case filing system and, by all other parties in interest, mailed to the Clerk of the United States Bankruptcy Court, Eastern District of New York, 271 Alfonse M. D'Amato Federal Courthouse,

¹ Terms capitalized but not defined herein shall have the meanings ascribed to them in the Motion.

290 Federal Plaza, Central Islip, New York 11722, on a 3.5 inch floppy disc or compact disc, preferably in portable document Format (PDF), Microsoft Word, or any other Windows Based word processing format, and served upon (i) The Office of the United States Trustee for the Eastern District of New York, Alfonse D'Amato Federal Courthouse, 560 Federal Plaza, Central Islip, New York 11722, Attn: Stan Yang, Esq., Trial Attorney; (ii) counsel to the Debtor: Klestadt Winters Jureller Southard & Stevens, LLP, 200 West 41st Street, 17th Floor, New York, New York 10036, Attn: Sean C. Southard, Esq.; (iii) counsel to the Debtor's material prepetition and post-petition secured lenders: (a) Mintz, Levin, Cohn, Ferris, Glovsky, and Popeo, P.C., One Financial Center, Boston, Massachusetts 02111, Attn: P. Miyoko Sato, Esq. and Ian A. Hammel, Esq., (b) White & Case LLP, 1221 Avenue of the Americas, New York, New York 10020, Attn: Brian D. Pfeiffer, Esq., (c) Certilman Balin Adler & Hyman, LLP, 90 Merrick Avenue, 9th Floor, East Meadow, NY 11554, Attn: Richard J. McCord, Esq. and Thomas J. McNamara, Esq., and (d) Garfunkel Wild, P.C., 111 Great Neck Road, Great Neck, NY 11021, Attn: Adam T. Berkowitz, Esq.; and (iv) counsel to the Creditors' Committee: SilvermanAcampora, LLP, 100 Jericho Quadrangle, Suite 300, Jericho, New York 11753, Attn: Ronald J. Friedman, Esq., **so as to be received no later than 4:00 p.m. (Prevailing Eastern Time) on October 9, 2017.**

PLEASE TAKE FURTHER NOTICE that the hearing on the Motion may be adjourned without further notice except as announced in open court at the Hearing, or at any adjourned hearing.

Dated: New York, New York
September 27, 2017

**KLESTADT WINTERS JURELLER
SOUTHARD & STEVENS, LLP**

By: /s/ Sean C. Southard
Sean C. Southard
Stephanie R. Sweeney
200 West 41st Street, 17th Floor
New York, NY 10036
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*Counsel to the Debtor and Debtor in
Possession*

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Sean C. Southard

Stephanie R. Sweeney

Counsel to the Debtor and Debtor-in-Possession

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

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In re	: Chapter 11
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DOWLING COLLEGE,	:
f/d/b/a DOWLING INSTITUTE,	: Case No. 16-75545 (REG)
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ASSOCIATION,	:
f/d/b/a CECOM,	:
a/k/a DOWLING COLLEGE, INC.,	:
	:
Debtor.	:
-----X	

**DEBTOR’S APPLICATION FOR AN ORDER APPROVING THE RETENTION
OF BAKER TILLY VIRCHOW KRAUSE, LLP, AS CONSULTANTS TO THE DEBTOR
WITH RESPECT TO DEPARTMENT OF EDUCATION REQUIREMENTS
AND AS TAX ACCOUNTANTS TO THE DEBTOR,
NUNC PRO TUNC TO SEPTEMBER 27, 2017**

**TO THE HONORABLE ROBERT E. GROSSMAN,
UNITED STATES BANKRUPTCY JUDGE:**

Dowling College, (“Dowling” or the “Debtor”), debtor and debtor-in-possession in the above-captioned chapter 11 case (the “Chapter 11 Case”), submits this application (the “Application”) for an order, substantially in the form attached hereto as Exhibit A, pursuant to Section 327(a) of Title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), approving the employment and retention of Baker Tilly Virchow Krause, LLP (“Baker Tilly”) (i) as consultants

to the Debtor with respect to certain Department of Education requirements, as further described in the proposed engagement agreement (the “DOE Engagement Agreement”) attached hereto as Exhibit B and summarized below (the “DOE Engagement”), and (ii) as tax accountants for the purpose of preparing and filing certain federal Tax Returns (as defined below), as further described in the proposed engagement agreement (the “Tax Engagement Agreement”) attached hereto as Exhibit C and summarized below (the “Tax Engagement”). In support of this Application, with respect to the DOE Engagement, the Debtor submits the Declaration of Thomas W. Walenchok, Partner of Baker Tilly (the “Walenchok Declaration”), attached hereto as Exhibit D and incorporated herein by reference, and with respect to the Tax Engagement, the Debtor submits the Declaration of Ellen Labita, CPA, Partner of Baker Tilly (the “Labita Declaration” and, together with the Walenchok Declaration, the “Declarations”), attached hereto as Exhibit E and incorporated herein by reference, and respectfully represents as follows:

JURISDICTION

1. This Court has jurisdiction over this Application pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).
2. Venue of this proceeding within this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409.
3. The statutory predicate for the relief requested herein is Section 327(a) of the Bankruptcy Code and Bankruptcy Rule 2014.

BACKGROUND

4. On November 29, 2016 (the “Petition Date”), the Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the Eastern District of New York (the “Court”).

5. The Debtor continues to manage its property as a debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On December 9, 2016, the United States Trustee appointed Ultimate Power Inc., Linda Ardito and Lori Zaikowski to the Official Committee of Unsecured Creditors (the “Creditors’ Committee”). Later that day, the Creditors’ Committee selected SilvermanAcampora LLP as its general bankruptcy counsel.

7. Prior to the Petition Date, the Debtor retained Robert S. Rosenfeld of RSR Consulting, LLC to perform the functions and hold the title of Chief Restructuring Officer (the “CRO”). The CRO has taken over as the day-to-day manager of the Debtor and is responsible for managing the Debtor as debtor-in-possession in this Chapter 11 Case, assisting in the formulation, preparation and consummation of a plan of liquidation and performing such other duties customary to a chief restructuring officer.

8. The events leading up to the Petition Date and the facts and circumstances supporting the relief requested herein are set forth in the *Declaration of Robert S. Rosenfeld, Chief Restructuring Officer of the Debtor, Pursuant to Local Bankruptcy Rule 1007-4 in Support of First Day Motions* [Docket No. 23].

RETENTION OF BAKER TILLY VIRCHOW KRAUSE, LLP

9. By this Application, the Debtor seeks the entry of an order, substantially in the form attached hereto as Exhibit A, authorizing the Debtor to employ and retain Baker Tilly (i) as its consultants in this Chapter 11 Case to assist it in complying with Department of Education requirements and (ii) as tax accountants for the purpose of preparing and filing certain federal Tax Returns (as defined below) *nunc pro tunc* to the date of the filing hereof.

10. The Debtor seeks authority to retain Baker Tilly as tax accountants and

consultants to the Debtor pursuant to Section 327(a) of the Bankruptcy Code and Bankruptcy Rule 2014. Section 327(a) of the Bankruptcy Code provides a trustee (or debtor and debtor in possession, by virtue of Sections 1101(1) and 1107(a) of the Bankruptcy Code), with the Court's approval, to

Employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, that are disinterested persons, to represent or assist the trustee in carrying out the trustee's duties under this title.

11 U.S.C. § 327(a).

11. Baker Tilly has not performed any services on behalf of the Debtor prior to the Petition Date; however, as disclosed in the Walenchok Declaration, Baker Tilly did provide certain services to the Dowling College Faculty Union with regard to Dowling College's financial condition. Baker Tilly and the Debtor believe that this limited representation does not create any interest of Baker Tilly adverse to the interests of the Debtor or its creditors or other parties in interest or otherwise create a conflict with respect to the scope of Baker Tilly's proposed retention. As of the Petition Date, Baker Tilly is not owed any fees for services rendered or reimbursement for expenses incurred prior to the Petition Date, and Baker Tilly has not received any retainer.

A. The DOE Engagement

12. Prior to the Petition Date, federal financial aid funds were provided by the Department of Education and disbursed to students through Dowling in connection with Title IV programs. The Debtor requires Baker Tilly's assistance in verifying the inflows and outflows of such funds to enable Dowling to perform certain necessary close-out accounting in relation to the Debtor's participation in Title IV programs. Such information will also allow the Debtor to determine and liquidate the Debtor's largest unsecured claim, filed by the Department of Education.

13. As set forth in further detail in the DOE Engagement Agreement, the Debtor respectfully submits that it requires a consultant pursuant to section 327(a) of the Bankruptcy Code to, *inter alia*:

- a. Review and verify inflows and outflows of financial aid funds provided by the Department of Education and disbursed to students through Dowling in connection with Title IV programs;
- b. Facilitate the close-out accounting of such Title IV funds as required by the Department of Education;
- c. Perform such other consulting services as may be required and/or deemed to be in the interest of the Debtor with respect to Department of Education requirements consistent with the DOE Engagement Agreement.

14. The Debtor has selected Baker Tilly as its consultant in this matter because of its extensive experience, particularly its experience with Title IV close-out audits required by the Department of Education. As such, the Debtor believes that Baker Tilly is well qualified to provide the requested consulting services to the Debtor.

B. The Tax Engagement

15. As set forth in further detail in the Tax Engagement Agreement, the Debtor respectfully submits that it requires a tax accountant pursuant to section 327(a) of the Bankruptcy Code to, *inter alia*:

- d. Prepare and file Federal Tax Return Form 990 on behalf of the Debtor for the following tax years (collectively, the “Tax Returns”):
 - i. Tax year beginning July 1, 2015 through June 30, 2016
 - ii. Tax year beginning July 1, 2016 through June 30, 2017; and
 - iii. Tax year beginning July 1, 2017 through June 30, 2018;
- e. Assist the Debtor in gathering all information necessary to prepare complete and accurate Tax Returns; and
- f. Perform such other tax accounting services as may be required and/or deemed to be in the interest of the Debtor and consistent with the Tax Engagement Agreement.

16. The Debtor has selected Baker Tilly as its tax accountant because of its extensive tax accounting experience, particularly its experience filing tax returns on behalf of not-for-profit organizations. As such, the Debtor believes that Baker Tilly is well qualified to provide tax accounting services to the Debtor in this matter.

17. Because certain activities required under both the DOE Engagement and the Tax Engagement are time sensitive, the Debtor seeks to retain Baker Tilly *nunc pro tunc* to the date of this filing.

PROFESSIONAL COMPENSATION

18. As of the Petition Date, Baker Tilly is not owed any fees for services rendered or reimbursement for expenses incurred prior to the Petition Date, and Baker Tilly has not received any retainer.

19. To the best of the Debtor's knowledge, information, and belief, Baker Tilly does not have any connection with the Debtor, its creditors, the United States Trustee or any other party in interest, or their respective attorneys, except as set forth in the Declarations, and is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code.

A. The DOE Engagement

20. With respect to the DOE Engagement, Baker Tilly has indicated its willingness to serve as consultants to the Debtor herein and to receive compensation on an hourly basis in accordance with Baker Tilly's standard hourly rates, subject to the approval of this Court and compliance with Sections 330 and 331 of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules, the United States Trustee's Guidelines for Fees and Disbursements and the Large Case Guidelines issued by the Office of the United States Trustee, and such other procedures as may be fixed by order of this Court. The current hourly rates charged for

professionals at Baker Tilly are set forth in the Walenchok Declaration.

B. The Tax Engagement

21. With respect to the Tax Engagement, Baker Tilly has indicated its willingness to serve as tax accountants to the Debtor herein and to receive compensation on a fixed fee basis of \$12,500 with respect to each of the Tax Returns, for a total of \$37,500, plus out of pocket costs not to exceed \$300 per Tax Return, subject to the approval of this Court and compliance with Sections 330 and 331 of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules, the United States Trustee's Guidelines for Fees and Disbursements and the Large Case Guidelines issued by the Office of the United States Trustee, and such other procedures as may be fixed by order of this Court.

NOTICE

22. Notice of this Motion will be given to (a) United States Trustee; (b) the Debtor's material prepetition and post-petition secured lenders and any agent therefore; (c) counsel to the Creditors' Committee; (d) the following taxing and regulatory authorities: (i) the United States Attorney for the Eastern District of New York, (ii) the Attorney General of the State of New York, (iii) United States Department of Education, (iv) New York State Department of Education, (v) the Internal Revenue Service, (vi) the New York State Department of Taxation and Finance, and (vii) the Securities and Exchange Commission; and (e) all other parties requesting notice pursuant to Bankruptcy Rule 2002.

NO PRIOR REQUEST

23. No previous application for the relief requested herein has been made to this or any other court.

WHEREFORE, the Debtor respectfully requests that the Court enter an order substantially in the form attached hereto as Exhibit A approving the retention of Baker Tilly as consultants and tax accountants in this case and granting such other and further relief as the Court may deem just and proper.

Dated: New York, New York
September 27, 2017

**KLESTADT WINTERS JURELLER
SOUTHARD & STEVENS, LLP**

By: /s/ Sean C. Southard

Sean C. Southard
Stephanie R. Sweeney
200 West 41st Street, 17th Floor
New York, New York 10036
Tel: (212) 972-3000
Fax: (212) 972-2245
Email: ssouthard@klestadt.com
ssweeney@klestadt.com

Counsel to the Debtor and Debtor-in-Possession

EXHIBIT A

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11
	:	
DOWLING COLLEGE,	:	
f/d/b/a DOWLING INSTITUTE,	:	Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	:	
ASSOCIATION,	:	
f/d/b/a CECOM,	:	
a/k/a DOWLING COLLEGE, INC.,	:	
	:	
Debtor.	:	

-----X

**ORDER AUTHORIZING THE RETENTION OF
BAKER TILLY VIRCHOW KRAUSE, LLP AS CONSULTANTS TO THE DEBTOR
WITH RESPECT TO DEPARTMENT OF EDUCATION REQUIREMENTS
AND AS TAX ACCOUNTANTS TO THE DEBTOR
NUNC PRO TUNC TO SEPTEMBER 27, 2017**

Upon the application (the “Application”)¹ of Dowling College (the “Debtor”) for an order approving the retention of Baker Tilly Virchow Krause, LLP (“Baker Tilly”) as its consultants with respect to Department of Education requirements, as further described in the proposed engagement agreement (the “DOE Engagement Agreement”) attached to the Application as Exhibit B, and as tax accountants for the purpose of preparing and filing certain federal Tax Returns, as further described in the proposed engagement agreement attached to the Application as Exhibit C (the “Tax Engagement Agreement” and, together with the DOE Engagement Agreement, the “Engagement Agreements”); and upon the Walenchok Declaration attached to the Application as Exhibit D and the Labita Declaration attached to the Application as Exhibit E; and it appearing that Baker Tilly is a disinterested person pursuant to Section 101(14) of the Bankruptcy Code and does not represent an interest adverse to the Debtor’s estate; and the Court having

¹ Capitalized terms used but not defined herein shall have the meanings assigned to them in the Application.

jurisdiction over this matter; and proper and adequate notice of the hearing on the Application (the “Hearing”) having been given as set forth in the Application, and no further notice need be given; and upon the arguments of counsel presented and the evidence adduced at the Hearing; and any objections to the relief requested in the Application having been withdrawn or overruled; and it appearing that the terms and conditions of the employment and compensation of Baker Tilly as set forth in the Engagement Agreements are reasonable and that the relief granted herein is in the best interest of the Debtor’s estate; it is hereby

ORDERED, that the Application is granted as set forth herein; and it is further

ORDERED, that the retention of Baker Tilly as consultants to the Debtor to perform all of the services set forth in the DOE Engagement Agreement, and as tax accountants to the Debtor to perform all of the services set forth in the Tax Engagement Agreement, in each case on the terms set forth in the Application and the Declarations, is hereby approved pursuant to Section 327(a) of the Bankruptcy Code; and it is further

ORDERED, that the compensation to be paid to Baker Tilly shall be subject to the approval of this Court upon notice and a hearing pursuant to Sections 330 and 331 of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules and such other procedures as may be fixed by order of this Court, for professional services rendered and expenses incurred by Baker Tilly; and it is further

ORDERED, that such retention shall be *nunc pro tunc* to September 27, 2017; and it is further

ORDERED, that the Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order; and it is further

ORDERED, that if there is any inconsistency between the terms of this Order, the

Application, the Engagement Agreements and the Declarations, the terms of this Order shall govern.

EXHIBIT B



BAKER TILLY

Baker Tilly Virchow Krause, LLP
20 Stanwix Street, Suite 800
Pittsburgh, PA 15222

Tel: 412.697.6400
bakertilly.com

PRIVILEGED AND CONFIDENTIAL

September 22, 2017

Mr. Robert S. Rosenfeld
Chief Restructuring Officer – Dowling College
In c/o RSR Consulting, LLC
1330 Avenue of the Americas
Suite 23A
New York, NY 10019

RE: *In re Dowling College*, Case No. 16-75545 (REG) in the United States
Bankruptcy Court for the Eastern District of New York – United States
Department of Education Compliance Services.

Dear Mr. Rosenfeld:

Thank you for the opportunity to provide services on behalf of Dowling College, debtor and debtor-in-possession (“Dowling College”), in the above captioned case (the “Bankruptcy Case”). This letter (the “Engagement Letter”) and the attached *Standard Terms and Conditions* confirm the understanding and agreement between Baker Tilly Virchow Krause, LLP (“Baker Tilly”) and Dowling College with regard to the advisory services Baker Tilly will provide.

SCOPE OF SERVICES

1. Dowling College has requested that Baker Tilly provide certain consulting services related to certain United States Department of Education (“DOE”) requirements.
2. Dowling College understands that the professional findings reached regarding this matter are those of the Baker Tilly professionals. Accordingly, Baker Tilly has not and cannot predict what conclusions the Baker Tilly professionals will reach concerning the specific questions or issues for which Baker Tilly has been retained.
3. Dowling College will make available to Baker Tilly the documents necessary for our professionals to complete all requested services. Should we determine that additional documents are necessary, we will make all requests for such records to you.

CONFLICTS OF INTEREST

4. Dowling College has requested that Baker Tilly determine if any work currently being performed by Baker Tilly would pose a conflict with the work that is the subject of this Engagement Letter. As of the date of this Engagement Letter, we have determined that we can perform the work contemplated herein, free of any conflict of interest. However, in the interest of full disclosure, Baker Tilly discloses Baker Tilly provided services to the Dowling College

Mr. Robert S. Rosenfeld
RSR Consulting, LLC
September 22, 2017
Page 2

Faculty Union with regard to Dowling College's financial condition. We do not believe that this relationship presents a conflict.

5. During the course of this engagement, Dowling College agrees to inform Baker Tilly of additional parties or name changes for those parties provided to the extent such additional parties or name changes come to the attention of Dowling College. Should this information or any other circumstance that comes to our attention have the potential to change our prior conclusion with regard to a conflict of interest, we will advise Dowling College as soon as possible.

FEES AND BILLING ARRANGEMENTS

6. Our fees are based upon the hours actually expended by each engagement team member at each member's applicable hourly billing rate. Our hourly billing rates by professional level for the personnel to be assigned to this Matter for these services are:

Position	Hourly Rate
Partners and Principals	\$390
Senior Managers	\$290
Managers	\$265
Senior Accountant	\$185
Staff Accountant	\$150

7. In the normal course of business, Baker Tilly annually revises its hourly rates. Dowling College understands that the hourly rates charged for the work on this engagement will reflect the hourly rates in effect at the time services are rendered. We shall provide Dowling College ten (10) business days' notice of our increased hourly rates.

8. Dowling College agrees to reimburse Baker Tilly for any reasonable and documented out-of-pocket expenses, including, without limitation, travel, photocopying, delivery services, postage, vendor charges and other reasonable and documented out-of-pocket expenses incurred in providing professional services.

9. Our fees and expenses are not contingent or conditioned upon the specific advice, conclusions, or opinions in this matter. We do not predict or guarantee any result or resolution in this matter. We will meet with Dowling College and its attorneys regularly to discuss our ongoing work and associated fees.

10. Invoices will be presented monthly and are due upon presentation. Dowling College shall be responsible for paying our fees and expenses in connection with this engagement. Invoices will be sent to you.

11. Baker Tilly reserves the right to halt further services until payment is received on past-due invoices. We must be paid in full for all work performed to date prior to issuance of a report.

Mr. Robert S. Rosenfeld
RSR Consulting, LLC
September 22, 2017
Page 3

12. Baker Tilly recognizes that Dowling College is a debtor-in-possession in the Bankruptcy Case and that, therefore, it may be necessary for Baker Tilly to take the steps to be retained as a professional in the Bankruptcy Case pursuant to Title 11 of the United States Code (the “Bankruptcy Code”), the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and the Local Bankruptcy Rules for the Eastern District of New York (the “Local Rules”). Further, Baker Tilly recognizes that Dowling College’s ability to pay Baker Tilly is limited by its status as a debtor-in-possession. Baker Tilly agrees to comply with any requirements necessary to be retained in the Bankruptcy Case and to follow any billing procedures established in the Bankruptcy Case. Further, Baker Tilly acknowledges that this Engagement Letter and the attached Standard Terms and Conditions may be amended by any application Baker Tilly makes in the Bankruptcy Case.

13. Dowling College agrees to take all steps necessary to facilitate Baker Tilly’s retention and to direct its attorneys to file any and all documents necessary to ensure that Baker Tilly is properly retained and paid in a timely manner.

14. Baker Tilly shall be compensated for any time and expenses (including, without limitation, any fees and expenses of its legal counsel) that may be incurred in connection with this engagement, including, without limitation, considering or responding to discovery requests or other requests for documents or information, participating as a witness or otherwise in any legal, regulatory, or other proceedings, or defending Baker Tilly’s retention or performance of services hereunder.

OTHER MATTERS

15. To the extent of any inconsistency between the terms of this Engagement Letter and the Standard Terms and Conditions, the terms of this Engagement Letter shall govern. Dowling College acknowledges its agreement with the terms stated herein and acknowledges that it has reviewed and agreed to be bound to the terms of this Engagement Letter and the attached Standard Terms and Conditions, as evidenced by its signature below, which may be executed in multiple counterparts. Please return to me the signed copy of this Engagement Letter by facsimile or portable document format (“pdf”). Facsimile and pdf signatures shall be deemed original, binding signatures.

We appreciate the opportunity to work with you. Should you have any questions, please do not hesitate to contact me at (412) 697-6487.

Very truly yours,

Baker Tilly Virchow Krause, LLP

By:



Thomas W. Walenchok
Partner

Mr. Robert S. Rosenfeld
RSR Consulting, LLC
September 22, 2017
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Acceptance by Dowling College

The above Engagement Letter and the attached *Standard Terms and Conditions* confirm our understanding of the services which Baker Tilly Virchow Krause, LLP will perform relating to the above referenced matter and the fee arrangement and our understanding and agreement to the terms of the Engagement Letter and the attached *Standard Terms and Conditions*. Also, Dowling College agrees to accept responsibility for payment of Baker Tilly Virchow Krause, LLP's fees, as described above.

Accepted by: _____
Robert S. Rosenfeld
Chief Restructuring Officer

Date: _____

EXHIBIT C



BAKER TILLY

Baker Tilly Virchow Krause, LLP
125 Baylis Rd, Ste 300
Melville, NY 11747
United States of America

T: +1 631 752 7400
F: +1 888 264 9617

bakertilly.com

September 21, 2017

Mr. Robert S. Rosenfeld
Chief Restructuring Officer – Dowling College
In c/o RSR Consulting, LLC
1330 Avenue of the Americas
Suite 23A
New York, NY 10019

RE: *In re Dowling College*, Case No. 16-75545 (REG) in the United States Bankruptcy
Court for the Eastern District of New York –Tax Compliance Services

Dear Mr. Rosenfeld:

Thank you for allowing Baker Tilly Virchow Krause, LLP to serve as tax accountants for Dowling College.

This engagement letter and the enclosed Engagement Terms – Tax Services (collectively, the “Engagement Letter”) set forth the understanding of the nature and scope of the services to be performed and the fees we will charge for these services. In addition, the Engagement Letter delineates the responsibilities of Baker Tilly Virchow Krause, LLP (“Baker Tilly”) and Dowling College (“Dowling”, the “Client”, or “you”), a Debtor-in- Possession, whose case is pending in the U.S. Bankruptcy Court for the Eastern District of New York (the “Bankruptcy Court”) (Case #16-75545 (REG) in connection with the services to be provided under this engagement. This Engagement Letter shall be subject to the approval of the Bankruptcy Court.

Summary of Services

We will prepare and sign the Federal Form 990 for the tax year beginning July 1, 2015 through June 30, 2016, tax year July 1, 2016 through June 30, 2017, and the tax year July 1, 2017 through June 30, 2018.

If your activities have changed or are being conducted in states that also require filings, it is your responsibility to inform us. This engagement does not include a determination of filing requirements in any states. If a determination or nexus study of additional state filing requirements is necessary, we will discuss that issue with you.

Mr. Robert S. Rosenfeld
RSR Consulting, LLC
September 21, 2017
Page 2

The scope of our work does not include an analysis as to whether any of your activities constitute an unrelated trade or business. If this engagement includes the preparation of Form 990-T, that work will be based on the same activities reported as unrelated business income in the prior year. If you are engaging in any activities in addition to those previously reported on Form 990-T, it is your responsibility to notify us so we can determine whether these activities are required to be reported as well. Further, our work in connection with preparing your returns does not include any procedures designed to assure continued exempt status of your organization. Exempt organizations are at risk of losing exempt status if they engage in transactions that are considered private benefit or private inurement transactions. The Organization and its officers may be subject to certain penalties for transactions that result in an excess benefit transaction pursuant to the intermediate sanctions rules as provided in the Internal Revenue Code and regulations promulgated thereunder. Our work in connection with preparing your returns does not include any procedures designed to assure that private benefit and private inurement transactions do not exist; and does not assure the prevention of intermediate sanctions.

In certain cases, Form 990 is subject to public disclosure and therefore is open to review by the general public. You have the final responsibility for reviewing each item on your return which may be subject to public disclosure. If a special analysis of private benefit, private inurement or intermediate sanctions is requested by the Organization, such services will require a separate engagement letter specifically identifying the scope of such procedures.

Unless otherwise agreed to in writing, you will be responsible for preparing and filing all other tax or information returns required to be filed with the applicable authorities including, for example, city and county income or gross receipts filings, payroll tax filings, sales and use tax filings, information reporting filings, secretary of state annual corporate renewal forms, etc. Moreover, this engagement will not involve making any determinations about employee versus independent contractor status, or compliance with any other laws or regulations including, without limitation, the Affordable Care Act ("ACA").

Additional Services

From time to time, you may request that we provide services outside the scope of this engagement, hereinafter referred to as "Additional Services." Where the fee associated with the requested project or service is expected to be less than \$5,000, and except as provided below, we will provide such Additional Services subject to this letter, the attached Engagement Terms - Tax Services, and any order entered by the Bankruptcy Court. Tax consulting services related to the following require a separate engagement letter, regardless of the anticipated fee: analysis of unrelated business income or continued exempt status, other due diligence, state nexus, federal or state tax controversy assistance, and organizational issues. Any professional services outside the scope of this Engagement Letter as defined above must be mutually agreed to in writing.

Mr. Robert S. Rosenfeld
RSR Consulting, LLC
September 21, 2017
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Your Assistance

To facilitate our work, you will need to provide information that we request and return to us before the commencement of the preparation of your returns. We will provide you with the a request list to assist you in gathering all the information necessary to prepare a complete and accurate return. Our work in connection with this engagement does not include providing any assurance as to the completeness of the information you provide to us. It is your responsibility to review the returns before filing. To have a complete filinngs, the request list must be completed in its entirety, including answers to the questions throughout. If a particular section does not apply, please indicate within the document that it is not applicable.

Tax Return Preparer Standards and Related Matters

Revised Internal Revenue Code section 6694 and the related Treasury Regulations provide that a tax return preparer may sign a tax return only if there is substantial authority for all tax positions reflected in the return or there is disclosure of any position that has a reasonable basis, but does not have substantial authority. This revised standard corresponds with the taxpayer standard relating to avoiding a penalty for a substantial understatement of tax. Positions that lack a reasonable basis claimed on a tax return could subject taxpayers to a substantial understatement of tax penalty, even if such positions are disclosed on their returns. Professionals cannot sign such returns. The higher more-likely-than-not standard for tax shelters remains. Regardless of disclosure, any position or transaction deemed to be a tax shelter must meet the more-likely-than-not confidence level or it cannot be claimed on a tax return.

As a result, we will be required to evaluate all positions to be reflected on your federal tax returns to determine if such positions meet the substantial authority standard discussed above. Certain positions may be required to be disclosed to the federal, and in some cases, the state tax authorities.

It is not possible for us to know, in advance, the positions to be reflected on your return that may require additional analysis. Therefore, we cannot estimate the additional amount of fees that may be associated with this effort. We will, however, advise you of any positions that require further analysis and discuss the associated fees with you prior to undertaking the additional effort necessary to reach a conclusion in compliance with the new standards.

The Internal Revenue Service ("IRS") requires taxpayers to file Form 5471 to report ownership in certain foreign entities. A separate Form 5471 is required to be filed for each foreign entity. Failure to file the form could subject the taxpayer to a penalty of \$10,000 per year for each form that is not filed. Effective January 1, 2009, the penalty for non-compliance is automatic. Please let us know if you have any ownership interest in any foreign entities.

The federal government requires U.S. persons which have any interest in, or signature authority over, a foreign bank, securities, or other financial account to report such interest on Form 114, Report of Foreign Bank and Financial Accounts (formerly Form TD F 90-22.1), if the aggregate value of such accounts exceeds \$10,000 at any time during the year. U.S. persons include U.S. citizens, U.S. residents, and entities including, but not limited to corporations, partnerships, or

Mr. Robert S. Rosenfeld
RSR Consulting, LLC
September 21, 2017
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limited liability companies created or organized in the U.S. or under the laws of the U.S., and trusts and estates formed under the laws of the U.S. Please inform us if you have any foreign bank accounts, activities or investments, so that we can discuss how we can help you comply with the law.

Revised Internal Revenue Code section 7216 and the related Treasury Regulations prescribe a penalty for any tax return preparer that uses or discloses tax return information without securing the consent of the taxpayer prior to any such use or disclosure. Should you request that any tax information be provided to a third party, we will provide the information directly to you and you can provide the information to the third party, or we can provide the information directly to the third party. If you request that we provide the information directly to the third party, a specific and detailed written consent with your signature will be required to be furnished to us prior to the release of any tax return information. We will bill you for the time necessary to draft the consent, obtain your signature, and satisfy your request to provide tax information directly to a third party.

Timing

We will complete the preparation of the tax returns so they can be timely filed by their respective due dates or filed by the extended due date for the federal income tax return. In order to meet the deadline, you are required to provide us with needed information or assistance within a specified period of time. Failure to provide this assistance in a timely manner may require adjustment to our completion date. In addition, in the event unforeseen circumstances occur that impact our ability to meet the final completion date, we will contact you to discuss an acceptable revised completion date.

Fees

Our fee for this engagement will be \$12,500 for each tax year.

We will also bill you for and other out-of-pocket costs, not to exceed \$300 per return. Interim billings will be submitted on a monthly basis as work progresses and expenses are incurred. Our invoices are due and payable upon receipt or in accordance with orders entered by the Bankruptcy Court.

The amount of our fee for services is based on the assumption that we will receive the information and assistance as detailed in this engagement letter on a timely basis. In the event we believe an additional fee is required as the result of an unforeseen difficulty in completing the assignment, a change in the underlying facts or law, or your failure to provide information and assistance on a timely basis, we will inform you promptly and agree on a revised fee with you at that time. Such request shall be subject to approval by the Bankruptcy Court.

Other Matters

The foregoing and the Engagement Terms – Tax Services notwithstanding, Baker Tilly and Dowling specifically agree that:

- Paragraph 2(f) of the Engagement Terms – Tax Services shall be replaced with the following:

Baker Tilly Virchow Krause, LLP may utilize the services of third-party software providers in providing services to Client. Such software providers are bound by the same confidentiality requirements as Baker Tilly Virchow Krause, LLP and its employees. Client hereby consents to disclosure of confidential information necessary to fully use the relevant software.

- Paragraph 3(d) of the Engagement Terms – Tax Services shall be replaced with the following:

Client accepts and acknowledges that any legal proceedings arising from or in connection with the services provided under this Agreement must be commenced within one year from the date that the Bankruptcy Court enters a final order approving Baker Tilly Virchow Krause, LLP's fees in the Client's Bankruptcy Case.

- Paragraph 6 of the Engagement Terms – Tax Services shall be prefaced with the following:

Both Baker Tilly Virchow Krause, LLP and the Client prefer to settle any differences between them using the following protocol. However, Both Baker Tilly Virchow Krause, LLP and the Client recognize that any use of alternative dispute resolution is subject to the discretion of the Bankruptcy Court.

- Paragraph 9 of the Engagement Terms – Tax Services shall be replaced with the following:

This Agreement shall be governed by and construed in accordance with the laws of the state of Illinois, without giving effect to the provisions relating to conflict of laws. However, Baker Tilly Virchow Krause, LLP acknowledges that the Bankruptcy Court retains jurisdiction to settle any disputes relating to this Agreement.

We look forward to working with you and your staff to complete this important project. If this engagement letter correctly describes the engagement, please sign one copy and return it to us,

Mr. Robert S. Rosenfeld
RSR Consulting, LLC
September 21, 2017
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along with the attached Engagement Terms – Tax Services. Please retain a copy for your files. If you have any questions or comments regarding the terms of this engagement letter, please call me. Sincerely,

BAKER TILLY VIRCHOW KRAUSE, LLP



Ellen Labita, CPA, Partner

Enclosure(s):

Engagement Terms – Tax Services
Listing of Returns to be Prepared
Additional Disclosures

The services and terms as set forth in this engagement letter and the enclosed Engagement Terms – Tax Services, Listing of Returns to be Prepared and Additional Disclosures are agreed to by:

Robert S. Rosenfeld
Chief Restructuring Officer – Dowling College

Date

Please ensure that you return ALL pages of the engagement letter and the attached Engagement Terms - Tax Services and Listing of Returns to be Prepared.

Mr. Robert S. Rosenfeld
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Listing of Returns to be Prepared

Baker Tilly Virchow Krause, LLP only takes responsibility for the preparation of the following U.S. federal tax return for the Organization's taxable year:

- > Federal Form 990 –Return of Organization Exempt from Income Tax

Baker Tilly Virchow Krause, LLP

Engagement Terms - Tax Services

These Engagement Terms - Tax Services ("Terms") and the engagement letter to which they are attached (collectively, the "Agreement") constitute the entire agreement between the client to whom such engagement letter is addressed (the "Client") and any other legal entities referred to therein and Baker Tilly Virchow Krause, LLP ("we", "us", "our"), regarding the services described in the engagement letter and supersede and incorporate all prior or contemporaneous representations, understandings or agreements, and may not be modified or amended except by an agreement in writing signed between the parties hereto. If there is a conflict between these Terms and the Terms of any Engagement Letter, these Terms shall govern.

1. Responsibilities of Client

- a. To ensure an effective and efficient engagement, Client agrees to provide Baker Tilly Virchow Krause, LLP with all information requested, in a timely manner, and to provide any reasonable assistance as may be required to properly perform the engagement. In performing services under this Agreement, Baker Tilly Virchow Krause, LLP will rely upon Client personnel for the accuracy and completeness of its records and all other information supplied to us, without independent investigation or verification. Inaccuracy, incompleteness or tardiness in the delivery of information to Baker Tilly Virchow Krause, LLP could have a material effect on tax returns, our conclusions and the fee for services.
- b. US Treasury Regulations require taxpayers to disclose any tax strategy or transaction that the IRS identifies as: 1) a Listed Transaction; 2) substantially similar to a Listed Transaction; or 3) any other Reportable Transaction. In addition, certain states have similar disclosure requirements. Noncompliance with these rules may result in significant penalties. Client agrees to inform Baker Tilly Virchow Krause, LLP of participation in any such transactions.
- c. Client agrees to file, unaltered and with appropriate disclosure, the tax returns as prepared by Baker Tilly Virchow Krause, LLP. Client agrees that Baker Tilly Virchow Krause, LLP assumes no responsibility and has no liability for any returns altered by Client prior to filing with the taxing jurisdiction. Client is responsible for the timely filing of the returns Baker Tilly Virchow Krause, LLP prepares and agrees to inform us in writing of any failure to timely file the tax returns.
- d. Most tax returns require signatures, under penalty of perjury, by the taxpayer or an officer of the taxpayer affirming that the tax returns and the accompanying schedules and statements are true, correct, and complete to the best of his or her knowledge. Client is responsible for understanding and agreeing with the various amounts, computations, and statements made in the tax returns and accepts responsibility for the results of the tax services rendered. Baker Tilly Virchow Krause, LLP's services may include advice and recommendations, but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, Client. Baker Tilly Virchow Krause, LLP will not perform any management functions or make management decisions for Client in connection with this engagement.
- e. Client is required to maintain and retain adequate documentation to support the tax returns as filed as penalties can be imposed by taxing authorities for the failure to produce adequate documentation supporting the items included in a tax return. Baker Tilly Virchow Krause, LLP has no responsibility or liability for Client's failure to maintain adequate documentation.

2. Responsibilities of Baker Tilly Virchow Krause, LLP

- a. Baker Tilly Virchow Krause, LLP's services under this Agreement are subject to and will be performed in accordance with Treasury Department Circular 230, the American Institute of Certified Public Accountants (AICPA) and other professional standards applicable to tax services. We disclaim all other warranties, either express or implied.
- b. Baker Tilly Virchow Krause, LLP will perform these services on the basis of the information you have provided and in consideration of the applicable tax laws, regulations and associated interpretations as of the date the services are provided. Tax laws and regulations and/or their interpretation are subject to change at any time, and such changes may be retroactive in effect and may be applicable to advice given or other services rendered before their effective dates. Baker Tilly Virchow Krause, LLP has no responsibility or liability for such changes occurring after the completion date of this engagement.
- c. Client acknowledges and agrees that any advice, recommendations, information or work product provided to Client by Baker Tilly Virchow Krause, LLP in connection with this engagement is for the sole use of Client and may not be relied upon by any third party. Baker Tilly Virchow Krause, LLP has no liability or responsibility to any third parties as a result of this engagement and Client agrees to indemnify Baker Tilly Virchow Krause, LLP accordingly (see Paragraph 3(b)).
- d. Tax returns and other filings are subject to examination by taxing authorities. Baker Tilly Virchow Krause, LLP will be available to assist Client in the event of an audit of any issue for which Baker Tilly Virchow Krause, LLP has provided services under this Agreement. Fees for these additional services will be communicated in a separate engagement letter.

- e. The services performed under this Agreement do not include the provision of legal advice and we make no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation, under federal, state or other type of law or regulation.
- f. Baker Tilly Virchow Krause, LLP may utilize the services of independent contractors in providing services to Client. All such third parties are bound by the same confidentiality requirements as Baker Tilly Virchow Krause, LLP and its employees. Client hereby consents to disclosure of confidential information necessary to the provision of the related services.
- g. Nothing in this Agreement prevents Baker Tilly Virchow Krause, LLP from providing services to other clients.

3. Limitation on Damages and Indemnification

- a. The liability (including attorney's fees and ALL other costs) of Baker Tilly Virchow Krause, LLP and its current or former partners, principals, agents or employees related to any claim for damages relating to the services performed under this Agreement shall not exceed the fees paid to Baker Tilly Virchow Krause, LLP for the portion of the work to which the claim relates, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Baker Tilly Virchow Krause, LLP relating to such services. This limitation of liability is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including the negligence of either party. Additionally, in no event shall either party be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses or losses (including, without limitation, lost profits and opportunity costs) arising out of or related to this Agreement even if a party has been advised of the possibility of such damages.
- b. Except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Baker Tilly Virchow Krause, LLP relating to such services, Client agrees to indemnify, defend and hold harmless Baker Tilly Virchow Krause, LLP from and against any and all liabilities incurred or suffered by or asserted against Baker Tilly Virchow Krause, LLP in connection with a third party claim to the extent resulting from such party's use or possession of or reliance upon Baker Tilly Virchow Krause, LLP's advice, recommendations, information or work product.
- c. The terms of this Section 3 shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort, or any form of negligence, whether of Client, Baker Tilly Virchow Krause, LLP or others), but these terms shall not apply to the extent finally determined to be contrary to applicable law or regulation. These terms shall also continue to apply after any termination of this Agreement.
- d. Client accepts and acknowledges that any legal proceedings arising from or in connection with the services provided under this Agreement must be commenced within one year from the date the services were provided, without consideration as to the time of discovery of any claim.

4. Communications and Confidentiality

- a. Communications between Baker Tilly Virchow Krause, LLP and Client may be privileged and protected from disclosure to the IRS or other governmental authorities in certain circumstances. Baker Tilly Virchow Krause, LLP will not assert on Client's behalf any claim of privilege unless Client specifically instructs Baker Tilly Virchow Krause, LLP in writing to do so after discussing the specific request and the grounds on which such privilege claim would be made. Notwithstanding the foregoing, Client acknowledges that in no event will Baker Tilly Virchow Krause, LLP assert any claim of privilege that Baker Tilly Virchow Krause, LLP concludes is not valid. Baker Tilly Virchow Krause, LLP agrees to cooperate with Client in any effort to assert any privilege with respect to such information, provided Client agrees to hold Baker Tilly Virchow Krause, LLP harmless from and be responsible for any costs and expenses resulting from such assertion.
- b. Baker Tilly Virchow Krause, LLP may be required to disclose confidential information to federal, state and international regulatory bodies or a court in criminal or other civil litigation. In the event that we receive a request from a third party (including a subpoena, summons or discovery demand in litigation) calling for the production of information, Baker Tilly Virchow Krause, LLP will promptly notify Client, unless otherwise prohibited. In the event Baker Tilly Virchow

Engagement Terms - Tax Services (Page 2)

Krause, LLP is requested by the Client or required by government regulation, subpoena or other legal process to produce our engagement working papers or its personnel as witnesses with respect to services rendered to Client, so long as Baker Tilly Virchow Krause, LLP is not a party to the proceeding in which the information is sought, Client will reimburse Baker Tilly Virchow Krause, LLP for its professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.

- c. Baker Tilly Virchow Krause, LLP may be required to disclose confidential information with respect to complying with certain professional obligations, such as peer review programs. All participants in such peer review programs are bound by the same confidentiality requirements as Baker Tilly Virchow Krause, LLP and its employees. Baker Tilly Virchow Krause, LLP will not be required to notify Client if disclosure of confidential information is necessary for peer review purposes.
- d. Baker Tilly Virchow Krause, LLP may communicate electronically with Client or otherwise transmit documents in electronic form during the course of this engagement. Client accepts the inherent risks of electronic forms of communication and agrees that it may rely only upon a final hard copy version of a document or other communication that Baker Tilly Virchow Krause, LLP transmits to Client unless no such hard copy is transmitted by Baker Tilly Virchow Krause, LLP to Client.

5. Alternative Dispute Resolution

- a. In the unlikely event that differences concerning services or fees should arise that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the dispute by mediation administered by the American Arbitration Association under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute-resolution procedure. Each party shall bear their own expenses from mediation.
- b. If mediation does not settle the dispute or claim, then the parties agree that the dispute or claim shall be settled by binding arbitration. The arbitration proceeding shall take place in the city in which the Baker Tilly Virchow Krause, LLP office providing the relevant services is located, unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act ("FAA") and will proceed in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the AAA, except that no pre-hearing discovery shall be permitted unless specifically authorized by the arbitrator. The arbitrator will be selected from AAA, JAMS, the Center for Public Resources, or any other internationally or nationally-recognized organization mutually agreed upon by the parties. Potential arbitrator names will be exchanged within 15 days of the parties' agreement to settle the dispute or claim by binding arbitration, and arbitration will thereafter proceed expeditiously. The arbitration will be conducted before a single arbitrator, experienced in tax matters. The arbitrator shall have no authority to award non-monetary or equitable relief and will not have the right to award punitive damages. The award of the arbitration shall be in writing and shall be accompanied by a well reasoned opinion. The award issued by the arbitrator may be confirmed in a judgment by any federal or state court of competent jurisdiction. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrator shall be equally divided by the parties. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration. In no event shall a demand for arbitration be made after the date when institution of legal or equitable proceedings based on such claim would be barred under the applicable statute of limitations.

6. Termination

Either party may terminate this Agreement at any time upon written notice to the other party. In the event of termination, Client will be responsible for fees earned and expenses incurred through the date termination notice is received.

6. Personnel

During the term of this Agreement, and for a period of twelve (12) months following the expiration or termination thereof, neither party will actively solicit the employment of the personnel of the other party involved directly with providing services hereunder. Both parties acknowledge that the fee for hiring personnel from the other party, during this period will be a fee equal to the hired person's annual salary at the time of the violation so as to reimburse the party for the costs of hiring and training a replacement.

8. Other Matters

- a. Neither party shall be liable to the other for any delay or failure to perform any of the services or obligations set forth in this Agreement due to causes beyond its reasonable control. The provisions of this Agreement, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both parties. If any provision of this Agreement is declared or found to be illegal, unenforceable or void, then both parties shall be relieved of all obligations arising under such provision, but if the remainder of this Agreement shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law.
- b. Neither this Agreement, any Engagement Letter, any claim, nor any rights or licenses granted hereunder may be assigned, delegated or subcontracted by either party without the written consent of the other party. Either party may assign and transfer this Agreement and any Engagement Letter to any successor that acquires all or substantially all of the business or assets of such party by way of merger, consolidation, other business reorganization, or the sale of interest or assets, provided that the party notifies the other party in writing of such assignment and the successor agrees in writing to be bound by the terms and conditions of this Agreement.
- c. Baker Tilly Virchow Krause, LLP is an independent member of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly Virchow Krause, LLP is not Baker Tilly International's agent and does not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Virchow Krause, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

9. Governing Law

This agreement shall be governed by and construed in accordance with the laws of the state of Illinois, without giving effect to the provisions relating to conflict of laws.

Baker Tilly Virchow Krause, LLP
Additional Disclosures Related to Tax Engagements

Please note that this document only applies if you have requested that we provide personal financial planning services in addition to those services contracted for in the original engagement letter.

* * * *

You have requested that we provide some additional planning or consulting services pursuant to the engagement letter you signed. We are pleased to perform such services for you. However, under the standards governing the provision of such services we are obligated to make certain disclosures to you. Therefore, we are making the following disclosures in accordance with professional practice standards established by the American Institute of Certified Public Accountants (AICPA).

Scope

The requested additional services are consultative in nature. These services do not cover any implementation or ongoing monitoring services that may be required in the future. We are available to assist you in implementing the actions and strategies agreed upon as you deem appropriate. The nature and extent of our implementation services will be established at that time. Implementation of any such planning ideas or strategies is a separate engagement, and we will provide you with a separate engagement letter for that process when and if that becomes necessary.

The advice requested may require your cooperation in providing us with various types of information and documents concerning your personal financial situation. We will be relying on your representations. If we are unable to obtain from you sufficient information to form a reasonable basis for our conclusions and recommendations, our services in connection with this engagement may be limited to those matters for which sufficient information is available, and this may affect our conclusions and recommendations. Should this be the case, we will so advise you in writing.

If we are unable to obtain sufficient information to proceed with the engagement as contemplated and agreed, we will advise you and, as appropriate, discuss terminating or modifying the engagement with you. If we agree to modify or terminate the engagement, we will communicate that to you in writing.

Other Advisors

We cannot be responsible for the acts, omissions, or solvency of any broker, agent, or independent contractor or other advisor or professional selected to implement any planning ideas or strategies identified as part of the additional services you have asked us to provide. Our services are not designed, and should not be relied upon, as a substitute for your own business judgment nor are they meant to mitigate the necessity of your personal review and analysis of a particular investment. Our services are designed to supplement your own planning analysis and to aid you in fulfilling your financial objectives.

In the event we refer you to another service provider, we will disclose to you, in writing, any compensation we receive for making such a referral.

Conflicts of Interest

We have no conflicts of interest in providing the requested additional services. We will advise you of any conflicts of interest, should they arise.

Other

You are, of course, free to follow or disregard, in whole or in part, any recommendations we make. You are under no obligation to act on any recommendation. Because this engagement does not cover implementation activities, we cannot be responsible for any decisions you make regarding implementation of the recommendations.

EXHIBIT D

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
	:
DOWLING COLLEGE,	: Case No. 16-75545 (REG)
f/d/b/a DOWLING INSTITUTE,	:
f/d/b/a DOWLING COLLEGE ALUMNI	:
ASSOCIATION,	:
f/d/b/a CECOM,	:
a/k/a DOWLING COLLEGE, INC.,	:
	:
Debtor.	:
-----X	

**DECLARATION OF THOMAS W. WALENCHOK IN SUPPORT OF
RETENTION OF BAKER TILLY VIRCHOW KRAUSE, LLP AS
CONSULTANTS TO THE DEBTOR WITH RESPECT TO
DEPARTMENT OF EDUCATION REQUIREMENTS**

I, THOMAS W. WALENCHOK, being duly sworn, deposes and says:

1. I am a Partner at the firm of Baker Tilly Virchow Krause, LLP ("Baker Tilly"), which maintains an office at 20 Stanwix Street, Suite 800, Pittsburgh, PA 15222. I submit this declaration (the "Declaration") in support of the application (the "Application") of Dowling College ("Dowling" or the "Debtor") for entry of an order approving the employment and retention of Baker Tilly as its consultants with respect to Department of Education requirements, as further described in the proposed Engagement Agreement between the Debtor and Baker Tilly (the "DOE Engagement Agreement") attached to the Application as Exhibit B and as summarized in the Application.

2. I am familiar with the matters set forth herein and make this Declaration in support of the Application by the Debtor for authority to retain Baker Tilly as consultants in relation to the matters set forth in the DOE Engagement Agreement.¹

¹ Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at Baker Tilly and are based on information provided by them.

3. Baker Tilly has not performed any services on behalf of the Debtor prior to the Petition Date. As of the Petition Date, Baker Tilly is not owed any fees for services rendered, or reimbursement for expenses incurred, prior to the Petition Date, and Baker Tilly has not received any retainer.

4. Insofar as I have been able to ascertain after a review of the entities listed on Schedule 1 attached hereto, Baker Tilly does not hold and does not represent any interest adverse to the Debtor, its estate, creditors, or any other party in interest herein, or their respective attorneys or professionals, except as disclosed herein or on Schedule 2 attached hereto. In particular, Baker Tilly discloses that prior to the Petition Date it provided services to the Dowling College Faculty Union with regard to Dowling College's financial condition. I do not believe this relationship results in any interest of myself or Baker Tilly that is adverse to the interests of the Debtor or its creditors or other parties in interest or otherwise creates a conflict with respect to the scope of Baker Tilly's proposed retention.

5. To the best of my knowledge, after due inquiry, Baker Tilly:

- a) is not a creditor, an equity security holder or an insider;
- b) is not and was not, within two (2) years before the date of the filing of the petition, a director, officer, or employee of the Debtor;
- c) does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor, or for any other reason; and
- d) does not represent any other entity having an adverse interest in connection with the Debtor's bankruptcy case.

6. Accordingly, I believe Baker Tilly is "disinterested," as that term is defined in section 101(14) of the Bankruptcy Code.

7. Subject to Court approval in accordance with Section 330(a) of the Bankruptcy Code, compensation will be payable to Baker Tilly on an hourly basis in accordance with Baker

Tilly's standard hourly rates. My services and the services of any Partners or Principles would be provided at the hourly rate of \$390. Other professionals at Baker Tilly have a standard hourly rate between \$150 and \$290.

8. In the normal course of business, Baker Tilly annually revises its hourly rates. Baker Tilly will file a supplemental disclosure with the Court as necessary in advance of any rate increase.

9. The rate set forth above is standard and reasonable for work of this nature and is designed to fairly compensate Baker Tilly for its work and the work of any other professionals it may utilize and to cover fixed and routine overhead expenses.

10. This Declaration is intended to comply with Federal Rule of Bankruptcy Procedure 2016(b). Baker Tilly intends to apply to this Court for compensation for professional services rendered in connection with this case. Baker Tilly has not received any promises as to compensation in connection with this case other than in accordance with the provisions of the Bankruptcy Code. Baker Tilly does not have an agreement with any other entity to share with such entity any compensation Baker Tilly receives.

[SPACE BELOW INTENTIONALLY LEFT BLANK]

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the State of New York that the foregoing is true and correct.

Executed at New York, New York on September 22, 2017.

By: Thomas Walenchok
THOMAS W. WALENCHOK

Schedule 1 - Parties Searched

Debtor

Dowling College
St. Johns University Campus
500 Montauk Highway
Shirley, NY 11967

Debtor's Counsel

Klestadt Winters Jureller Southard & Stevens, LLP
Attn: Sean C. Southard, Esq.
200 West 41st Street, 17th Floor
New York, NY 10036

Debtor's Consultant

FPM Group, Ltd.
Attn: Kevin J. Phillips, PE, Ph.D.
909 Marconi Avenue
Ronkonkoma, NY 11779

Debtor's Accountants

Eichen & DiMeglio, P.C.
Attn: Sal DiMeglio
1 Dupont Street, Suite 203
Plainview, NY 11803

Debtor's IP Broker

Hilco IP Services, LLC d/b/a Hilco Streambank
Attn: Jack Hazan
1500 Broadway, 8th Floor
New York, NY 10036

Debtor's Real Estate Brokers

A&G Realty Partners, LLC
Attn: Andrew Graiser
445 Broadhollow Road, Suite 410
Melville, NY 11747

CBRE, Inc.
200 Park Avenue
New York, NY 10166

Douglas Elliman
1772 E Jericho Turnpike
Huntington, NY 11743

Madison Hawk Partners, LLC
Attn: Jeffrey L. Hubbard
575 Lexington Avenue, Suite 4017
New York, NY 10022

Debtor's Special Counsel

Farrell Fritz, P.C.
100 Motor Parkway, Suite 138
Hauppauge, NY 11788

Ingerman Smith LLP
Attn: Christopher J. Clayton, Esq.
150 Motor Parkway, Suite 400
Hauppauge, NY 11788

Smith & Downey, PA
100 Quentin Roosevelt Blvd., Suite 210
Garden City, NY 11530

Current and Former Officers & Trustees

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45 Inlet View Path
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Anne Dimola
14 Christopher Court
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Victoria Herrmann
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VMWare c/o Vicom
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Zurich American Insurance

Schedule 2 - Disclosure Listing

Debtor

Dowling College

Baker Tilly Virchow Krause, LLP previously provided services to the faculty union regarding the financial condition of the Debtor. Those services do not present a conflict for those for which Baker Tilly Virchow Krause, LLP will be retained in this matter.

Debtor's Special Counsel

Farrell Fritz, P.C.

Baker Tilly Virchow Krause, LLP previously provided services to this entity in an unrelated matter.

Counsel to the Board of Trust

Meyer, Suozzi, English & Klein, P.C.

Baker Tilly Virchow Krause, LLP previously provided services to this entity in an unrelated matter.

Majority Holder of Bonds - Counsel

Garfunkle Wild, P.C.

Baker Tilly Virchow Krause, LLP and this entity previously provided services to a mutual client in an unrelated matter.

Notice Party

Apple Finance

One or more Baker Tilly Virchow Krause, LLP partner, principle, or director owns securities related to this entity or an affiliate of this entity. This securities are both de minimus to the holder and to the issuer of the securities.

AT&T

One or more Baker Tilly Virchow Krause, LLP partner, principle, or director owns securities related to this entity or an affiliate of this entity. This securities are both de minimus to the holder and to the issuer of the securities.

AT&T - Universal Biller

One or more Baker Tilly Virchow Krause, LLP partner, principle, or director owns securities related to this entity or an affiliate of this entity. This securities are both de minimus to the holder and to the issuer of the securities.

Blackboard Inc.

Baker Tilly Virchow Krause, LLP previously provided services to this entity or an affiliate of this entity on unrelated matters.

CDW-G

Baker Tilly Virchow Krause, LLP provides services to an affiliate of this entity unrelated to this matter.

CohnReznick LLP

Baker Tilly Virchow Krause, LLP conducts external peer reviews for this entity on matters not related to this matter.

Ford Motor Credit

One or more Baker Tilly Virchow Krause, LLP partner, principle, or director owns securities related to this entity or an affiliate of this entity. This securities are both de minimus to the holder and to the issuer of the securities.

Gerald M Oshea, Inc.

Baker Tilly Virchow Krause, LLP previously provided services to this entity or a related party in an unrelated matter.

Microsoft	One or more Baker Tilly Virchow Krause, LLP partner, principle, or director owns securities related to this entity or an affiliate of this entity. This securities are both de minimus to the holder and to the issuer of the securities.
Minitab, Inc.	Baker Tilly Virchow Krause, LLP provides audit and tax work to this entity or an affiliate of this entity not related to this matter.
St. Johns University	Baker Tilly Virchow Krause, LLP provides services to this entity on unrelated matters.
St. Joseph's College	Baker Tilly Virchow Krause, LLP provides services to this entity or an affiliate of this entity on unrelated matters.
Univest	Baker Tilly Virchow Krause, LLP previously provided services to this entity or an affiliate of this entity on an unrelated matter.
Verizon	One or more Baker Tilly Virchow Krause, LLP partner, principle, or director owns securities related to this entity or an affiliate of this entity. This securities are both de minimus to the holder and to the issuer of the securities.
Verizon Wireless	One or more Baker Tilly Virchow Krause, LLP partner, principle, or director owns securities related to this entity or an affiliate of this entity. This securities are both de minimus to the holder and to the issuer of the securities.

EXHIBIT E

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

In re	:	Chapter 11
	:	
DOWLING COLLEGE,	:	Case No. 16-75545 (REG)
f/d/b/a DOWLING INSTITUTE,	:	
f/d/b/a DOWLING COLLEGE ALUMNI	:	
ASSOCIATION,	:	
f/d/b/a CECOM,	:	
a/k/a DOWLING COLLEGE, INC.,	:	
	:	
Debtor.	:	

**DECLARATION OF ELLEN LABITA, CPA, IN SUPPORT OF RETENTION
OF BAKER TILLY VIRCHOW KRAUSE, LLP AS
TAX ACCOUNTANTS TO THE DEBTOR**

I, ELLEN LABITA, being duly sworn, deposes and says:

1. I am a Certified Public Accountant and Partner at the tax accounting firm of Baker Tilly Virchow Krause, LLP ("Baker Tilly"), which maintains an office at 125 Baylis Rd., Suite 300, Melville, NY 1747. I submit this declaration (the "Declaration") in support of the application (the "Application") of Dowling College (the "Debtor") for entry of an order approving the employment and retention of Baker Tilly as its tax accountants for the purpose of preparing and filing Federal Tax Return Form 990 on behalf of the Debtor for (i) the tax year beginning July 1, 2015 through June 30, 2016; (ii) the tax year beginning July 1, 2016 through June 30, 2017; and (iii) the tax year beginning July 1, 2017 through June 30, 2018 (the "Tax Returns"), as further described in the proposed Engagement Agreement between the Debtor and Baker Tilly (the "Tax Engagement Agreement") attached to the Application as Exhibit C and as summarized in the Application.

2. I am familiar with the matters set forth herein and make this Declaration in support of the Application by the Debtor for authority to retain Baker Tilly as tax accountants in relation to the matters set forth in the Tax Engagement Agreement.¹

3. Baker Tilly has not performed any services on behalf of the Debtor prior to the Petition Date. As of the Petition Date, Baker Tilly is not owed any fees for services rendered, or reimbursement for expenses incurred, prior to the Petition Date, and Baker Tilly has not received any retainer.

4. Insofar as I have been able to ascertain after a review of the entities listed on Schedule 1 attached hereto, Baker Tilly does not hold and does not represent any interest adverse to the Debtor, its estate, creditors, or any other party in interest herein, or their respective attorneys or professionals, except as disclosed herein or on Schedule 2 attached hereto. In particular, Baker Tilly discloses that prior to the Petition Date it provided services to the Dowling College Faculty Union with regard to Dowling College's financial condition. I do not believe this relationship results in any interest of myself or Baker Tilly that is adverse to the interests of the Debtor or its creditors or other parties in interest or otherwise creates a conflict with respect to the scope of Baker Tilly's proposed retention.

5. To the best of my knowledge, after due inquiry, Baker Tilly:

- a) is not a creditor, an equity security holder or an insider;
- b) is not and was not, within two (2) years before the date of the filing of the petition, a director, officer, or employee of the Debtor;
- c) does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor, or for any other reason; and

¹ Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at Baker Tilly and are based on information provided by them.

- d) does not represent any other entity having an adverse interest in connection with the Debtor's bankruptcy case.

6. Accordingly, I believe Baker Tilly is "disinterested," as that term is defined in section 101(14) of the Bankruptcy Code.

7. Subject to court approval in accordance with Section 330(a) of the Bankruptcy Code, compensation will be payable to Baker Tilly on a fixed fee basis of \$12,500 with respect to each of the Tax Returns, for a total of \$37,500, plus out of pocket costs not to exceed \$300 per Tax Return.

8. The rate set forth above is standard and reasonable for work of this nature and is designed to fairly compensate Baker Tilly for its work and the work of any other professionals it may utilize and to cover fixed and routine overhead expenses.

9. This Declaration is intended to comply with Federal Rule of Bankruptcy Procedure 2016(b). Baker Tilly intends to apply to this Court for compensation for professional services rendered in connection with this case. Baker Tilly has not received any promises as to compensation in connection with this case other than in accordance with the provisions of the Bankruptcy Code. Baker Tilly does not have an agreement with any other entity to share with such entity any compensation Baker Tilly receives.

[SPACE BELOW INTENTIONALLY LEFT BLANK]

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the State of New York that the foregoing is true and correct.

Executed at New York, New York on September 21, 2017.

By: Ellen Labita
ELLEN LABITA

Schedule 1 - Parties Searched

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Hon. Elizabeth S. Stong
Hon. Louis A. Scarcella
Hon. Nancy Hershey Lord
Hon. Robert E. Grossman
Hon. Carla E. Craig

Court Party - United States Trustee

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Alicia M. Leonhard
Chevonne Ducille
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A R C Graphics
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E. Patchogue, NY 11472
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A.O. Service Inc.
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A.W. & Sons Exhaust Inc.
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Schedule 2 - Disclosure Listing

Debtor

Dowling College

Baker Tilly Virchow Krause, LLP previously provided services to the faculty union regarding the financial condition of the Debtor. Those services do not present a conflict for those for which Baker Tilly Virchow Krause, LLP will be retained in this matter.

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Counsel to the Board of Trust

Meyer, Suozzi, English & Klein, P.C.

Baker Tilly Virchow Krause, LLP previously provided services to this entity in an unrelated matter.

Majority Holder of Bonds - Counsel

Garfunkle Wild, P.C.

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